

**TAX CERTIFICATE
OF
AMERICA ONLINE, INC., a Delaware corporation
AND
AOL ACQUISITION CORP., a California corporation**

The undersigned officers of America Online, Inc., a California corporation ("AOL"), and its wholly-owned subsidiary, AOL Acquisition Corp., a California corporation ("Sub"), on behalf of the respective managements of AOL and Sub, hereby represent, in connection with the proposed merger with Wide Area Information Servers, Inc., a California corporation ("WAIS"), pursuant to a statutory merger and related transactions (the "Merger"), with WAIS surviving the Merger, that as of the date this certificate is executed, or as otherwise indicated:

1. Sub will be merged with and into WAIS in accordance with the relevant statutory merger provisions of California corporate law, and in the transaction the shareholders of WAIS will exchange WAIS stock representing 100% of all of WAIS's outstanding stock and receive solely voting common stock of AOL (except for cash received for dissenting shares as required by the California General Corporation Law or cash received in lieu of fractional shares) in consideration therefor. No shares of Sub will be issued to the shareholders of WAIS in the Merger;
2. Neither AOL nor Sub owns, directly or indirectly, nor have they owned during the past five years, directly or indirectly, any stock of WAIS or the right to acquire any such stock;
3. Prior to the transaction, AOL will own 100% of the total combined voting power of all stock of Sub entitled to vote and 100% of all nonvoting stock, if any, of Sub;
4. Neither AOL nor Sub has disposed of any assets or declared a special dividend as part of or in connection with the Merger, except for expenses paid or incurred in connection with the Merger;
5. Immediately following the Merger, WAIS will hold at least 90 percent of the fair market value of WAIS's and Sub's net assets and at least 70 percent of the fair market value of WAIS's and Sub's gross assets held immediately prior to the Merger. For purposes of this representation, Sub assets used to pay its reorganization expenses, and all redemptions and distributions (except for regular normal dividends) made by Sub in contemplation of the Merger, will be included as assets of Sub held immediately prior to the Merger. Sub will have no liabilities, and no assets subject to liabilities, immediately prior to the Merger;
6. Following the Merger, AOL will cause WAIS to continue its historic business or cause WAIS to use a significant portion of its business assets in a business;
7. There is no intercorporate indebtedness existing between AOL and WAIS or Sub and WAIS, that was issued, acquired, or will be settled at a discount;
8. AOL has no plan or intention to cause WAIS to issue additional shares of its stock that would result in AOL losing control of WAIS within the meaning of § 368(c) of the Internal Revenue Code;

9. AOL has no present plan or intention to liquidate WAIS, to merge WAIS with or into another corporation, to sell or otherwise dispose of any of the stock of WAIS, or to cause WAIS to sell or otherwise dispose of any of its assets or any of the assets acquired from Sub in the Merger (except for dispositions made in the ordinary course of business);

10. AOL has no present plan or intention to redeem or otherwise reacquire any of its stock to be issued in the Merger;

11. AOL presently intends to continue to be a duly organized corporation, validly existing, licensed and in good standing under the laws of the State of Delaware following the effective date of the Merger;

12. AOL will pay its own and Sub's expenses, if any, incurred in connection with the Merger;

13. Neither AOL nor Sub is an investment company as defined in § 368(a)(2)(f) of the Internal Revenue Code; and

14. The AOL capital stock held in escrow pursuant to the Merger will appear as issued and outstanding on the balance sheet of AOL.

The undersigned acknowledge that counsel to WAIS and counsel to AOL and Sub will rely upon the foregoing representations in evaluating the federal income tax consequences of the Merger.

Dated: May __, 1995

AMERICA ONLINE, INC.

By: _____
Lennert J. Leader, Chief Financial Officer

Dated: May __, 1995

AOL ACQUISITION CORP.

By: _____
Lennert J. Leader, Chief Financial Officer

SIGNATURE PAGE TO AOL TAX CERTIFICATE